

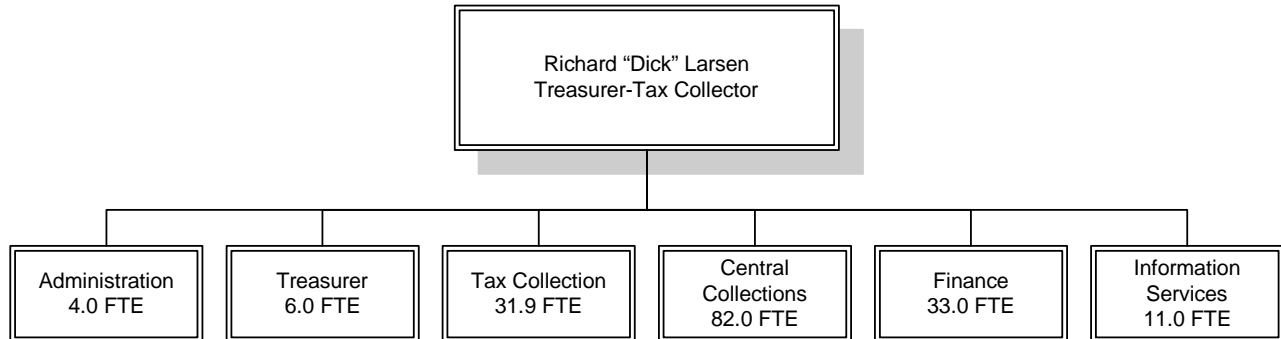
TREASURER-TAX COLLECTOR

Richard “Dick” Larsen

MISSION STATEMENT

The mission of the San Bernardino County Treasurer-Tax Collector’s office is to conduct County business in a fair, courteous and professional manner that is open and accessible to citizens, the business community, and other public agencies. This office will utilize current and evolving technology to enhance services and improve the reach of those services throughout the region. We will operate efficiently to deliver the highest quality services at the lowest possible cost to the taxpayers of San Bernardino County.

ORGANIZATIONAL CHART



SUMMARY OF BUDGET UNITS

	2004-05				
	Operating Exp/ Appropriation	Revenue	Local Cost	Fund Balance	Staffing
Treasurer-Tax Collector	16,605,989	14,296,283	2,309,706		168.9
Redemption Maintenance	148,871	-		148,871	-
TOTAL	16,754,860	14,296,283	2,309,706	148,871	168.9

Treasurer-Tax Collector

DESCRIPTION OF MAJOR SERVICES

The Treasurer-Tax Collector is responsible for:

1. Collecting of property taxes.
2. Performing the county's Treasury function.
3. Providing a collection service for the County as well as to provide accounting and collections of court ordered payments.

The tax collection function involves the collection and accounting of property taxes for all county taxing entities that amounts to almost \$1.4 billion in property taxes, county licenses and other fees.

The Treasurer is also responsible for the investment of the county investment pool, which includes county funds and all school districts within the county, as well as providing banking services for these agencies. The Treasurer currently manages assets of almost \$2.9 billion.

The Treasurer-Tax Collector's Central Collections Division expects to collect more than \$35.0 million for the year ended June 30, 2005. The majority of these collections are from court-ordered fines and the Arrowhead Regional Medical Center's delinquent accounts receivable.



BUDGET AND WORKLOAD HISTORY

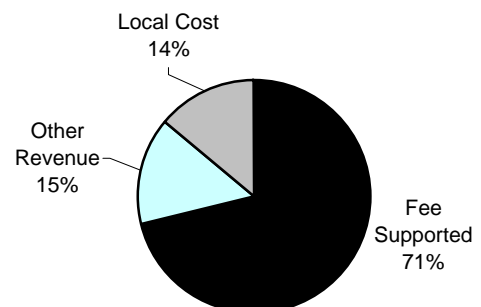
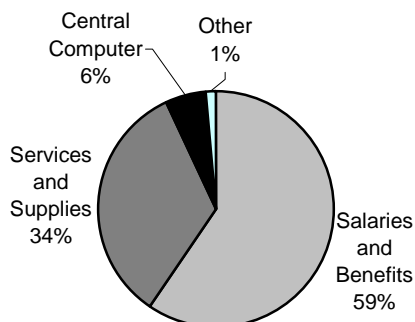
	Actual 2002-03	Budget 2003-04	Actual 2003-04	Final 2004-05
Total Appropriation	12,259,298	14,759,934	13,457,617	16,605,989
Departmental Revenue	11,780,858	13,089,868	13,104,172	14,296,283
Local Cost	478,440	1,670,066	353,445	2,309,706
Budgeted Staffing		160.0		168.9

Workload Indicators

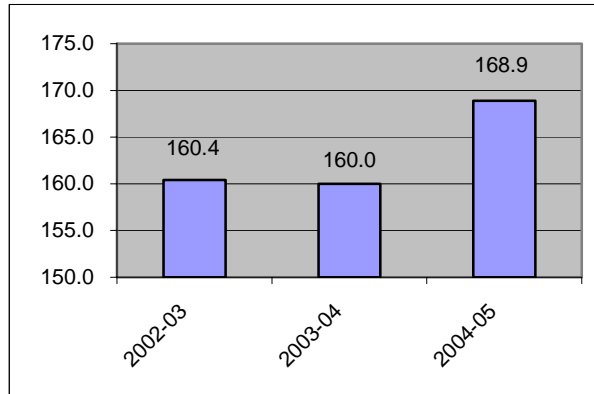
Tax Bills Sent Out:				
Annual Secured	704,219	711,000	711,264	720,000
Annual Unsecured	42,903	41,000	40,882	41,000
Supplementals	92,003	64,000	106,837	76,000
Total	839,125	816,000	858,983	837,000
Tax Charges (in millions):				
Annual Secured	1,113	1,221	1,225	1,300
Annual Unsecured	73	77	84	78
Supplementals	54	34	76	55
Total	1,240	1,332	1,385	1,433
Phone Calls (Interactive Voice Resp	318,688	300,000	376,900	460,000
Tax Sale Parcels Sold	3,378	4,700	4,793	4,000
Checks Deposited	2,399,275	2,410,000	2,503,000	2,578,000
Warrants Processed	2,275,821	2,367,000	2,169,000	2,161,000
Pool Assets at Dec. 31 (in thou)	2,233,072	2,250,000	2,886,516	2,900,000
Total collections	30,693,954	31,000,000	40,581,564	35,000,000

Actual expenditures for 2003-04 reflect a savings in salaries and benefits of \$595,807 as a result of filling positions later in the year than planned. Savings in services and supplies of \$634,097 were realized due to decreased professional services expenditures.

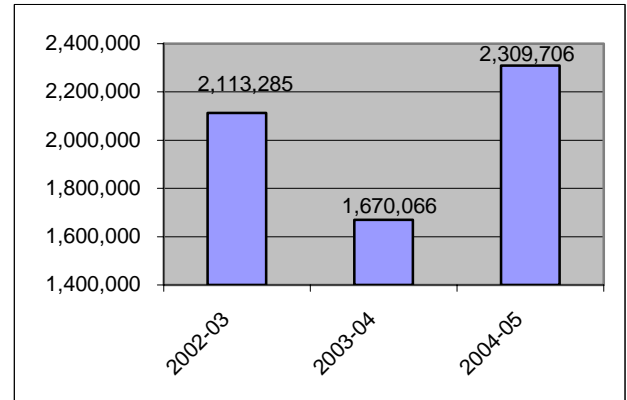
Actual revenues for 2003-04 exceeded budget due to increases in tax sale revenues, assessment and tax collection fees, unsecured tax collection fees, and court collections fees combined with a decrease in probation collections reimbursements due to the AB3000 priority change

2004-05 BREAKDOWN BY EXPENDITURE AUTHORITY 2004-05 BREAKDOWN BY FINANCING SOURCE

2004-05 STAFFING TREND CHART



2004-05 LOCAL COST TREND CHART



GROUP: Fiscal
DEPARTMENT: Treasurer-Tax Collector
FUND: General

BUDGET UNIT: AAA TTC
FUNCTION: General
ACTIVITY: Finance

	2003-04 Actuals	2003-04 Approved Budget	2004-05 Board Approved Base Budget	2004-05 Board Approved Changes to Base Budget	2004-05 Final Budget
Appropriation					
Salaries and Benefits	8,111,751	8,707,558	9,282,821	590,668	9,873,489
Services and Supplies	4,455,098	5,089,195	5,375,905	190,971	5,566,876
Central Computer	707,960	707,960	934,624	-	934,624
Other Charges	-	-	-	13,000	13,000
Equipment	-	100,000	25,468	(25,468)	-
L/P Equipment	-	-	-	81,000	81,000
Transfers	785,691	808,104	808,104	(671,104)	137,000
Total Exp Authority	14,060,500	15,412,817	16,426,922	179,067	16,605,989
Reimbursements	(652,883)	(652,883)	(652,883)	652,883	-
Total Appropriation	13,407,617	14,759,934	15,774,039	831,950	16,605,989
Operating Transfers Out	50,000	-	-	-	-
Total Requirements	13,457,617	14,759,934	15,774,039	831,950	16,605,989
Departmental Revenue					
Taxes	266,890	257,000	257,000	45,000	302,000
Licenses & Permits	590	1,000	1,000	-	1,000
Fines and Forfeitures	53,039	50,971	50,971	-	50,971
Use of Money and Prop	13,507	7,393	7,393	-	7,393
State, Fed or Gov't Aid	53,418	113,156	113,156	(58,156)	55,000
Current Services	10,849,842	10,885,124	11,259,589	442,094	11,701,683
Other Revenue	1,866,886	1,775,224	1,775,224	403,012	2,178,236
Total Revenue	13,104,172	13,089,868	13,464,333	831,950	14,296,283
Local Cost	353,445	1,670,066	2,309,706	-	2,309,706
Budgeted Staffing		160.0	160.0	8.9	168.9



DEPARTMENT: Treasurer-Tax Collector
 FUND: General
 BUDGET UNIT: AAA TTC

SCHEDULE A

MAJOR CHANGES TO THE BUDGET

	Budgeted Staffing	Appropriation	Departmental Revenue	Local Cost
2003-04 FINAL BUDGET	160.0	14,759,934	13,089,868	1,670,066
Cost to Maintain Current Program Services				
Salaries and Benefits Adjustments	-	538,892	307,232	231,660
Internal Service Fund Adjustments	-	563,374	30,862	532,512
Subtotal	-	1,102,266	338,094	764,172
Board Approved Adjustments During 2003-04				
30% Spend Down Plan	-	-	-	-
Mid-Year Board Items	-	36,371	36,371	-
Subtotal	-	36,371	36,371	-
Impacts Due to State Budget Cuts	-	(124,532)	-	(124,532)
TOTAL BOARD APPROVED BASE BUDGET	160.0	15,774,039	13,464,333	2,309,706
Board Approved Changes to Base Budget	8.9	831,950	831,950	-
TOTAL 2004-05 FINAL BUDGET	168.9	16,605,989	14,296,283	2,309,706

DEPARTMENT: Treasurer-Tax Collector
 FUND: General
 BUDGET UNIT: AAA TTC

SCHEDULE B

BOARD APPROVED CHANGES TO BASE BUDGET

Brief Description of Board Approved Changes	Budgeted Staffing	Appropriation	Departmental Revenue	Local Cost
1. Salaries & Benefits	8.9	582,168	-	582,168
Addition of 6.0 positions (1 Supervising Collection Officer, 3 Collectors, 1 Fiscal Clerk II, 1 Clerk III) needed because of increased number of assigned accounts. These positions are funded through reimbursements by the Arrowhead Regional Medical Center and through cost offset from fines collected pursuant to Penal Code Section 1463.007.				
Addition of 2.9 Public Information Clerks needed to serve taxpayers. These positions are funded from tax sale fees, unsecured tax collection fees, penalties on delinquent taxes, payment plan fees, non-sufficient check fees and other miscellaneous fees.				
Other increases due to step increases, paid vacation and administrative leave and other benefits.				
2. Services & Supplies		184,471	-	184,471
Increase in General Office Expense of \$57,000 due to increase in assigned cases.				
Increase in Advertising Expense of \$48,000 for a newspaper advertising campaign that will be used to encourage secured taxpayers to pay more promptly which would lower the delinquency tax rate.				
Increase in Special Departmental Expense of \$42,000 for access to the courts' Offense Tracking System (OTS). This charge is the result of a new MOU with the courts which was approved on Sept. 30, 2003 by the Board of Supervisors.				
Increase in ISF Communication charges of \$37,000.				



DEPARTMENT: Treasurer-Tax Collector
 FUND: General
 BUDGET UNIT: AAA TTC

SCHEDULE B

BOARD APPROVED CHANGES TO BASE BUDGET

Brief Description of Board Approved Changes	Budgeted Staffing	Appropriation	Departmental Revenue	Local Cost
3. Other Charges and Lease Purchase Equipment Increase in Interest of \$13,000 and Principal of \$81,000 for first year of five year lease for two new remittance processing machines.	-	94,000	-	94,000
4. Equipment Decrease in equipment purchases.	-	(25,468)	-	(25,468)
5. Transfers & Reimbursements Central Collections budget unit was consolidated into the main Treasurer-Tax Collector department budget unit. With the consolidation the intra-fund transfer between the two departments are no longer need.	-	(18,221)	-	(18,221)
6. Revenue - Taxes & Fines Increases in Interest and Penalties on Delinquent Taxes of \$45,000.	-	-	45,000	(45,000)
7. Revenue - State Aid Decrease in state aid of \$58,156 due to Assembly Bill 3000. It mandates a lower priority for recording criminal fines and fees which affects the timing of the county's portion of these revenues.	-	-	(58,156)	58,156
8. Revenue - Current Services Increase in revenue from the Arrowhead Regional Medical Center and for unsecured tax collection fees because of increased assignments and costs.	-	-	427,094	(427,094)
9. Revenue - Other Revenue Increase in administrative charges related to increased size and management of investment pool.	-	-	403,012	(403,012)
** Final Budget Adjustment - Fee requests The fee for Tax Sale Lot Books-CD was reduced from \$500 to \$250. They now can be produced through an electronic process which results in a cost savings which will be passed on to the buyer. There was no budgeted revenue; however, it is estimated that the reduced cost will result in increased sales and revenue of \$2,500. A new customer service fee of \$250 for tax sale interests will generate a revenue increase of \$12,500. The appropriation increases are as follows: an increase in salaries and benefits of \$7,000 and services and supplies of \$5,500.	-	15,000	15,000	-
Total	<u>8.9</u>	<u>831,950</u>	<u>831,950</u>	<u>-</u>

** Final Budget Adjustments were approved by the Board after the proposed budget was submitted.

